

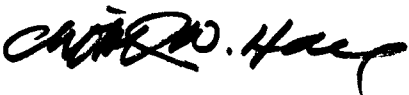
# ALERT! ALERT! ALERT!

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## ALERT #112 - REVISED

TO: Department Controllers, Fiscal Officers and Other Interested Parties

FROM: Clifford W. Hall   
State Controller

DATE: May 15, 1998

SUBJECT: *Temporary Agency Assignments for FAST Members*  
*Project Numbers for Controlled Maintenance Projects - REVISED*  
*OMB Circular A-133 Pass-through Entity Notification*  
*Compensated Absences Accrual*  
*What's New on our Web Page*

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### Temporary Agency Assignments for FAST Members

With the departure of Phil Reed to the Department of Health Care Policy and Financing, the FAST is in the process of hiring two new members. Following are the temporary agency assignments between the three remaining team members. Once the new team members are brought on board, the team will evaluate and reassign agencies accordingly.

<u>Linda Bradley</u>	<u>Roger Cusworth</u>	<u>Jeff Parker</u>
DAA - DAB Education	AAA-ARA Personnel	EAA-EFA Governor's Office
GKA UNC	BAA-BSF Agriculture/State Fair	FAA Public Health & Envir.
IHA-ILF Human Services	CAA-CIA Corrections	GAA CCHE
JAA-JEA Judicial	GBA Council on the Arts	GGA-GGJ State Board of Agri.
LAA Law	GCA Historical Society	Colo State Univ, et al
MAA-MEA Legislature	GDA Student Loan Program	GHA-GHF State Colleges
OAA Military Affairs	GEA CATI	GLA School of Mines
SAA-SLA Regulatory Agencies	GFA-GFE CU System	GNA Children's Trust
UHA Health Care Policy & Financing	GJA-GJR CCCOES	GPA Private Occ Ed
	GMA Auraria Higher Educ.	HAA Transportation
	PAA-PKA Natural Resources	KAA Labor & Employment
	TAA-TGA Revenue	NAA Local Affairs
	WAA Treasury	RAA Public Safety
		VAA Secretary of State

### Project Numbers for Controlled Maintenance Projects - REVISED

Historically, all controlled maintenance projects were assigned a four character project number that began with "M". This numbering sequence worked as long as there were no more than 100 new controlled



maintenance projects started each year. For FY98-99, the legislature approved funding for more than 100 new controlled maintenance projects. As a result, we have changed the way controlled maintenance projects will be numbered. Beginning with FY98-99, controlled maintenance projects will have a five (5) character project number that begins with "M". For FY98-99, the numbering will be as follows M80001, M80002, etc. In the past, agencies have tied the appropriation code to the project number. To facilitate that same process with the new numbering sequence, we suggest eliminating the second and third number and using the resulting three digit number as your appropriation code for the project. If you have any questions, please contact your field accounting specialist.

#### OMB Circular A-133 Pass-through Entity Notification

State agencies that receive federal assistance from pass-through entities should review the requirements of OMB Circular A-133 for notification of audit results. A-133 requires subrecipients to notify pass-through entities of the results of the subrecipient's A-133 audit whether or not there were audit findings or updates to prior audit findings related to the pass-through assistance. If there were audit comments or updates to prior audit findings, a state agency must send to the pass-through entity a reporting package containing the following four items:

- ♦ Financial statements and schedule of expenditures of federal awards;
- ♦ Summary schedule of prior audit findings;
- ♦ Auditor's report; and
- ♦ Corrective action plan.

These four items are included in the State Auditor's Office Single Audit Report. When no findings or updates to prior audit findings related to the pass-through assistance occur, a state agency may notify the pass-through entity of that fact in writing or send the pass-through entity a copy of the reporting package. You can find the text of OMB Circular A-133 on the Internet at:

- ♦ <http://www.whitehouse.gov/WH/EOP/OMB/html/circular.html>

#### Compensated Absences Accrual

The State Controller's Office has received additional data from PERA's actuaries. The new data includes withdrawal rates for non-vested employees and breakdowns of employees by age, years of service, and gender. Using this new information, the percentages of current employees covered by PERA that are expected to retire from state service has changed from what was published on page 84 of the FY97-98 Open/Close Instructions. The new percentages are **57%** for employees other than Troopers and **80%** for Troopers. Please make this revision to your copy of the Instructions. Questions about this new calculation may be directed to Art Barnhart at 303/866-3850.

#### What's New on our Web Page

Two items have been added to the State Controller's Office web page. The first is *The CURE Newsletter (Contract User's Resource for Excellence)* which is published quarterly and can be located at:

[http://www.state.co.us/gov\\_dir/gss/acc/cure/cure.htm](http://www.state.co.us/gov_dir/gss/acc/cure/cure.htm)

The second item is the *Department of Personnel Privatization Program Training Manual* which is located at:

[http://www.state.co.us/gov\\_dir/gss/acc/private/private.htm](http://www.state.co.us/gov_dir/gss/acc/private/private.htm)